



# State of New Hampshire Department of Revenue Administration

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John T. Beardmore  
Commissioner

Lindsey M. Stepp  
Assistant Commissioner

March 20, 2017

MUNICIPAL AND PROPERTY  
DIVISION  
Stephan W. Hamilton  
Director

Josephine Belville  
Assistant Director

Town of New Boston  
ATTN: Board of Selectmen  
PO Box 250  
New Boston, NH 03070-0250

RE: 2016 Assessment Review

Honorable Members of the Board of Selectmen

The New Hampshire Department of Revenue Administration (DRA) has completed its review based on the six assessment areas specifically identified in RSA 21-J: 11-a and RSA 21-J: 14-b I. (c). They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted by either an independent contractor or an in-house assessor, a compliant report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) Standard 6 shall be produced.

In accordance with RSA 21-J:11-a, II, the Department shall report its findings to the Assessing Standards Board (ASB) and the municipality.

TDD Access: Relay NH 1-800-735-2964

*Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.*

We are pleased to report that you met most of the above standards adopted by the ASB, with the exception of the following:

1. ASB III B.4a-c Current Use. The town is lacking maps indicating the land in Current Use and land not in Current Use. The Management Stewardship plans are outdated and expired, the properties are still assessed in the Stewardship categories. The town should review the current use files to ensure they comply with all policies, procedures, CUB rules and Statutes.

Prior to release of this report to the ASB you have an opportunity to respond to any DRA findings and recommendations made. Your response should be made within 30 days of the date of this letter. We will be in contact with you to schedule a meeting to review this report. We are available to provide assistance to you in any areas not met, if needed.

We would like to thank the staff members who assisted with information retrieval and for their understanding and cooperative manner.

I would like to take this opportunity to remind you that pursuant to RSA 75:8-a Five-Year Valuation as well as Part 2 [Art.] 6. [Valuation and Taxation.] of the State Constitution your next town-wide reappraisal must be completed no later than 2021.

If you have any questions, feel free to contact me.

Sincerely,



Stephan W. Hamilton, Director  
Municipal and Property Division

cc: Assessing Standards Board  
File